

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Strom-Martin Analyst: Kristina E. North Bill Number: AB 2102

Related Bills: See Prior Analyses Telephone: 845-6978 Amended Date: May 22, 2000

Attorney: Patrick Kusiak Sponsor:

SUBJECT: Animal Population Control Fund

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO _____.

☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED MARCH 29, AND APRIL 11, 2000, STILL APPLY.

☒ OTHER - See comments below.

SUMMARY OF BILL

Under the Administration of Franchise and Income Tax Laws, this bill would allow taxpayers to designate a contribution on the tax return to a newly created Animal Population Control Fund.

SUMMARY OF AMENDMENT

The May 22, 2000, amendment specifies in both the fund allocation language and newly added legislative intent language that the animal protection control program be developed and administered in consultation with the California Animal Control Directors Association, the State Humane Association of California, and other organizations dedicated to addressing pet overpopulation.

The May 16, 2000, amendment specified an ordering rule that if both this bill and AB 2212 (which would create the National World War II Veterans Memorial Fund) are enacted and become effective on or before January 1, 2001, the Animal Population Control Fund would be added to the tax return prior to the National World War II Veterans Memorial Fund.

The remainder of the department's analyses of the bill as amended March 29 and April 11, 2000, still apply. The technical consideration and Board position are restated below.

TECHNICAL CONSIDERATION

This bill provides that any contribution made after the fund's repeal should be transferred and disbursed as would have been required. This language is not necessary and should be deleted as it is provided in a general section applying to all voluntary contribution funds.

BOARD POSITION

Pending.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Legislative Director

Date

Johnnie Lou Rosas

6/5/00